IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of See Appendix A

Serial No.:

See Appendix A

Filed:

See Appendix A

U.S. Patent and Trademark Office Customer Service Window Randolph Building 401 Dulany Street Alexandria, VA 22314

REVOCATION AND NEW POWER BY ASSIGNEE AND STATEMENT UNDER 37 C.F.R. §3.73(b)

The Assignee of the entire right, title, and interest in the above-identified application hereby revokes all previously granted powers and grants the registered practitioners of Cooley Godward Kronish LLP included in the Customer Number provided below power to act, prosecute, and transact all business in the U.S. Patent and Trademark Office in connection with this application, any applications claiming priority to this application, and any patents issuing therefrom.

The assignee certifies that to the best of its knowledge and belief it is the owner of the entire right, title, and interest in and to the above-identified application as evidenced by:

- [] An assignment document, a copy of which is enclosed herewith;
- [X] An assignment previously recorded in the U.S. Patent and Trademark Office at Reel/Frame (See Appendix A).

Please direct all telephone calls and correspondence to:

CUSTOMER NUMBER:

58249

COOLEY GODWARD KRONISH LLP ATTN: Patent Group 777 6th Street NW, Suite 1100 Washington, DC 20001 Tel: (202) 842-7865

Fax: (202) 842-7899

The undersigned (whose title is supplied below) is empowered to sign this

statement on behalf of the assignee.

te: 14 Signature

Name:

Manya S. Deehr

Title: Chief Legal Officer, General Counsel Company: Eurand Pharmaceuticals Limited

APPENDIX A				
Eurand Pharmaceuticals Limited				
Cooley Docket Number	Application	Application Date	Reel	Frame
	No.			
EURA-008/00US	10/827,106	4/19/2004	014866	0995
EURA-045/00US	60/177,233	1/20/2000	010733	0144
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